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ABSTRACT

Data are presented for the University of Wisconsin campus at La Crosse for: student clientele; full-time student fees and service costs; faculty composition and average salary; private and public costs of university operation; distribution of total annual costs per student of investment in college education; and instructional discipline costs per semester credit. (MSE)

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ED136693

1971-1972

COST DATA AND DESCRIPTIVE INFORMATION

BEST COPY AVAILABLE

UNIVERSITY OF WISCONSIN - LA CROSSE

LA CROSSE, WISCONSIN

U S DEPARTMENT OF HEALTH, EDUCATION & WELFARE
NATIONAL INSTITUTE OF EDUCATION

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FEBRUARY 1974

HE 008 749

Statement of Purpose

The unit costs and other data displayed in this document have been developed as part of a field test of the preliminary set of information exchange procedures developed by institutional and state agency representatives. The information displayed herein represents only a sub-set of the total information being developed and recommended for exchange and reporting by the National Center for Higher Education Management Systems Information Exchange Procedures Project.

The cost data in this document were developed using the definitions and guidelines described by Leonard Romney, Jim Topping, and Charles Manning in Preliminary Reporting and Exchange Procedures Manual. NCHEMS at WICHE, Boulder, Colorado, May 1973. The cost data in this document should in no way be construed to represent or resemble normative data since they were developed on a single campus which has many unique features and attributes. All data and information contained herein are displayed with the permission of the institution.

Introduction

The Information Exchange Procedures Project sponsored by NCHEMS developed a set of definitions and standard procedures which produce comparible information on those campuses where they are employed. The University of Wisconsin-La Crosse is one of the institutions which has completed cost studies, has collected certain descriptive data, and has published and distributed the results. In doing so the University of Wisconsin-La Crosse has embraced the philosophy of full disclosure.

All those who examine this document are urged to consider more than the isolated unit cost data. The objective of information displays such as those attached is the development of a reasonably complete understanding of the institution, its goals, its clientele, and its programs. Cost data without other information will frequently be misleading.

The University of Wisconsin-La Crosse information display formats contained in this document represent a minimum information set for general exchange purposes. The Information Exchange Procedures Project is developing more extensive and complete sets of institutional data and descriptors which will improve the quality and level of inter-campus communication beyond this brief information set. Hopefully, this report reflects a reasonable compromise between the conflicting demands for brevity on the one hand and truly meaningful information on the other.

Persons associated with this University of Wisconsin-La Crosse project include:

Dr. Kenneth E. Lindner	Chancellor
Mr. Ardell R. Aarstad	Associate Registrar
Mr. William D. Felch	Programmer
Mr. Harvey E. Fossen	Coordinator of Administrative Computer Services
Mr. William R. Gresens	Administrative Assistant
Mr. James W. Morgan	Controller
Mr. Ronald I. Stone	Computer Operations Manager
Mr. John C. Storlie	Director, Computer Center
Dr. David R. Witmer	Assistant Chancellor

Definitions and Procedures

A detailed description of the standard definitions and procedures used by the University of Wisconsin-La Crosse in this study may be obtained by reading the Preliminary Reporting & Exchange Procedures Manual. However, to lend greater meaning and understanding to these University of Wisconsin-La Crosse cost data, certain key definitions and procedures are listed below:

1. The cost data were developed using operating account expenditures from the 1971-72 fiscal year (July 1 - June 30). The departmental and major program of study unit costs (pages 13 through 16) reflect expenditures and other data from the academic year (fall and spring semesters) and the full year (summer session, fall semester, and spring semester). The fiscal year costs for all activities are displayed on page .

2. Unit costing for disciplines was based on semester credits attempted as of the end of the second week of instruction in each term of 1971-72.

3. Unit costing for major programs of study was based on a lower and upper level FTE major definition of 30 semester credits and a graduate level FTE major definition of 24 semester credits taken during the 1971-72 year.

4. Direct operating costs were defined as including:

   a. Compensation (salaries, wages, and benefits
   b. Supplies and services
   c. Equipment paid for under the operating budget
   d. Department level administrative costs

   Note: Capital equipment and physical facilities paid for under accounts other than the operating funds were reported as capital costs of physical facilities and were excluded from operating costs.

5. To distribute faculty compensation among instruction and other cost centers, an assignment analysis was completed for each individual faculty member. Compensation paid to each person was distributed in proportion to his assigned activities.

6. Full unit costs for disciplines and major programs of study were obtained by allocating such support costs as libraries, executive management, physical plant maintenance, etc., across the primary cost centers and other final cost objectives by means of one or more of the following parameters:

   a. Direct expenditures
   b. Semester credits
   c. FTE faculty

Where actual usage data were available, support costs were distributed on the basis of use rather than by means of one of the allocation parameters listed above.

7. Full costs of instruction, research, and public service do not include student support (e.g., the college bookstore), faculty and staff services, nor independent operations. These activity centers were considered final cost objectives. Their costs were not allocated across the primary cost centers (see note 10 below).

8. Certain costs in the Military Science Department are paid directly by the U. S. Army and are not reflected in university accounts, nor in this study. Contributed services and expenses in Military Science include faculty salary, textbooks, uniforms, etc.

9. Intercollegiate Athletics at the University of Wisconsin-La Crosse are an integral part of the total program of student social and cultural development. Athletics are not offered for credit nor are they operated as a separate business, nor do they constitute an auxiliary enterprise. Costs of intercollegiate athletics have, accordingly, been allocated on the same bases as costs of university newspapers, lecturers and concerts, student organizations, intramural sports, and other student development activities.

10. A summary of the direct operating costs, allocated operating costs, and full operating costs is shown below:

Table 1 - Final Cost Objectives

		Operating Costs		
		Direct	Allocated	Full
1.1	Instruction	$5,615,910	$4,120,382	$9,736,292
1.3	Special Session	474,755	305,584	780,339
2.0	Research	36,375	13,582	49,957
3.0	Public Service	44,066	16,508	60,574
5.5	Student Support	3,018,518	332,446	3,350,964
6.6	Faculty and Staff Services	54,394	19,801	74,195
7.0	Independent Operations	11,885	0	11,885
	Allocatable Cost Centers	4,808,303	(4,808,303)	
	Financial Aid	942,809		942,809
	Total	$15,007,015	0	$15,007,015

UNIVERSITY OF WISCONSIN - LaCROSSE

LaCrosse, Wisconsin

Type of Institution

Public university

Calendar System

Two semesters plus summer session

Statement of Mission and Purpose

The University of Wisconsin-LaCrosse has the mission of providing a quality learning experience in both undergraduate and basic graduate programs with emphasis upon liberal arts and sciences; elementary, secondary, and physical education programs. The university mission includes the following elements:

A base of liberal studies which provides the foundation for arts and sciences degrees.

Specialized, professional, and occupational degrees in business administration, health science, health education, and computer science.

Emphasis on teaching excellence throughout the academic offerings with recognition of its importance in the institutional reward system.

The meeting of varied educational needs through student-focused teaching, academic advising, and personal counseling together with university-sponsored, collateral programs designed to orient and sustain the student in the university environment.

Selected graduate programs through the masters consistent with social needs and priorities.

Problem oriented environmental studies specifically related to the Mississippi River and aquatic biology.

Initiation and participation in regional consortia and interinstitutional relationships designed to maximize the outreach of campus programs.

An ongoing function as a regional cultural center through appropriate service programs and activities.

A commitment to serve student clients off campus by coordinating campus-based instructional programs with University of Wisconsin-Extension to attain maximum outreach to Wisconsin's citizens.

Open admissions, during summer sessions, for students who need remediation and special tutorial assistance.

Description of Student Clientele

The University of Wisconsin-LaCrosse, in an urban environment on the Mississippi River border with Minnesota, serves a broad spectrum of students primarily from the North Central States. Many of the students are first generation college attenders, and about half work part-time to pay their expenses. Most students apply for admission directly from high school, although many transfer from junior colleges. About 40% of the men and 60% of the women live in residence halls.

Student Descriptors

Fall 1971 enrollment	
headcount	7,009
full time equivalent	
NCHEMS exchange basis	6,329
U. W. system basis	6,642
part time	1,067
Summer session enrollment	
headcount	2,391
full time equivalent - U. W. system basis	1,893

GEOGRAPHIC ORIGINS
OF STUDENTS

County or State	Share of Total Enrollment
LaCrosse	27.4%
Milwaukee	9.1
Illinois	4.6
Waukesha	4.1
Vernon	4.0
Monroe	3.6
Dane	3.1
Rock	2.4
Racine	2.2
Trempealeau	2.1
Crawford	1.7
Minnesota	1.4
Outagamie	1.3
Wood	1.2
Kenosha	1.1
All other counties, states & countries	30.7
	100.0%

Out of state students	8.9%
Foreign students	1.0%
Students in top half of high school class	70.1%
Average ACT composite score	21.2
Average SAT composite score	910
Students in fraternities or sorities	11%
Students who leave campus on weekends	15%

University of Wisconsin - LaCrosse

Full Time Student Fees and Services (1971-72)

Description	Undergraduate Students		Graduate Students	
	Residents of Wisconsin	Non-residents of Wisconsin	Residents of Wisconsin	Non-residents of Wisconsin
Summer Session 1971				
Tuition	$103	$160	$160	$240
Service fees-for textbook rental, health services, student centers, activities, etc.	32	32	24	24
Room	94	94	94	94
Board	162	162	162	162
Total	$391	$448	$448	$520
Fall Semester 1971				
Tuition	$176	$645	$201	$791
Service Fees	63	63	39	39
Room	216	216	216	216
Board	229	229	229	229
Total	$675	$1,153	$685	$1,275
Spring Semester 1972				
Tuition	$182	$685	$225	$825
Service Fees	63	63	63	63
Room	216	216	216	216
Board	229	229	229	229
Total	$690	$1,193	$733	$1,333

Faculty Data

A. Full Time Faculty*

Rank	Percent	Average Salary**	Ph.D. Percent***
Professor	18.6%	$16,199	100 %
Associate Professor	17.4	13,564	68.3
Assistant Professor	32.3	11,408	34.2
Instructor	31.7	9,441	1.8
Average		$12,052	42.1%

B. Full Time Equivalent Faculty *

Rank	Percent	Average Salary **
Professor	16.8%	$15,876
Associate Professor	18.2	13,499
Assistant Professor	30.5	11,443
Instructor	34.5	9,523
		$11,899

* Includes librarians and counselors, but excludes administrators.
** Academic year basis; excluding fringe benefits.
*** Ph.D., E.Dd., or equivalent.

Comment on Cost Analysis

The total cost of college and university education has both private and public components (Table 2 and Figure 1). Private costs include (a) tuition and fees, (b) concomitant maintenance costs, (c) earnings foregone, and (d) imputed interest (Figure 2). Public costs include (e) operating costs, (f) capital costs of physical facilities, each paid with revenue from a variety of sources, and (g) imputed costs in lieu of sales and property taxes (Figure 3).

These several costs can be briefly described as follows: First, tuition and fees are the nominal price charged each student for attending college. Interinstitutional comparisons are often made on the basis of this price, and the division of higher education in the United States into private and public sectors with different pricing philosophies frequently focuses attention on this basic element of the cost of attending college.

Second, concomitant maintenance costs are the out-of-pocket costs to the student or his family, which includes the difference between room and board, books and supplies, travel and other living costs at college and at home, and which may be partially offset by student financial aids. Thus the cost of attending a low tuition institution can be considerable to the student and his family.

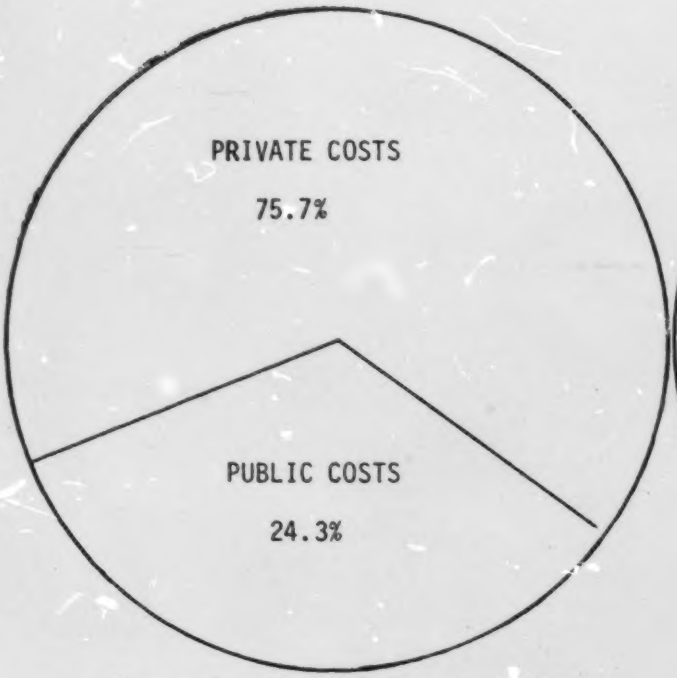

Figure 1. Total Costs of College Education, University of Wisconsin-LaCrosse, 1971-72.

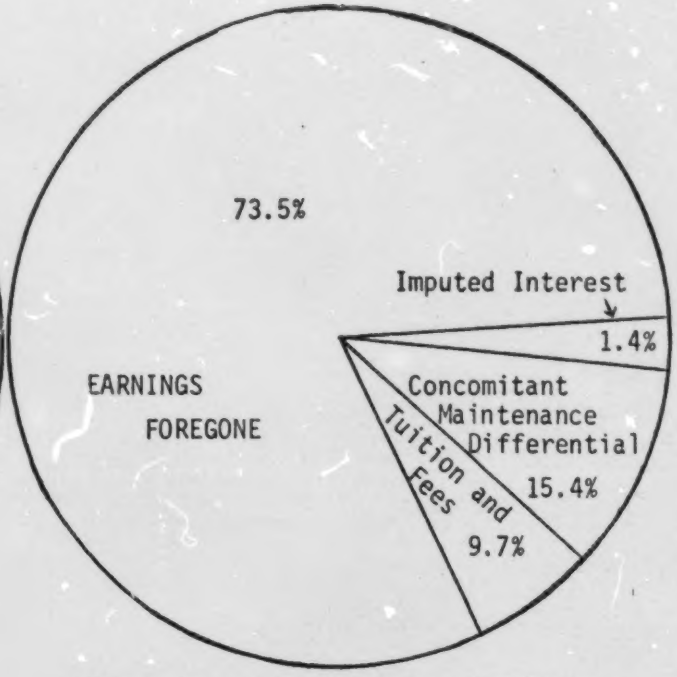

Figure 2. Private Costs of College Education, University of Wisconsin-LaCrosse, 1971-72.

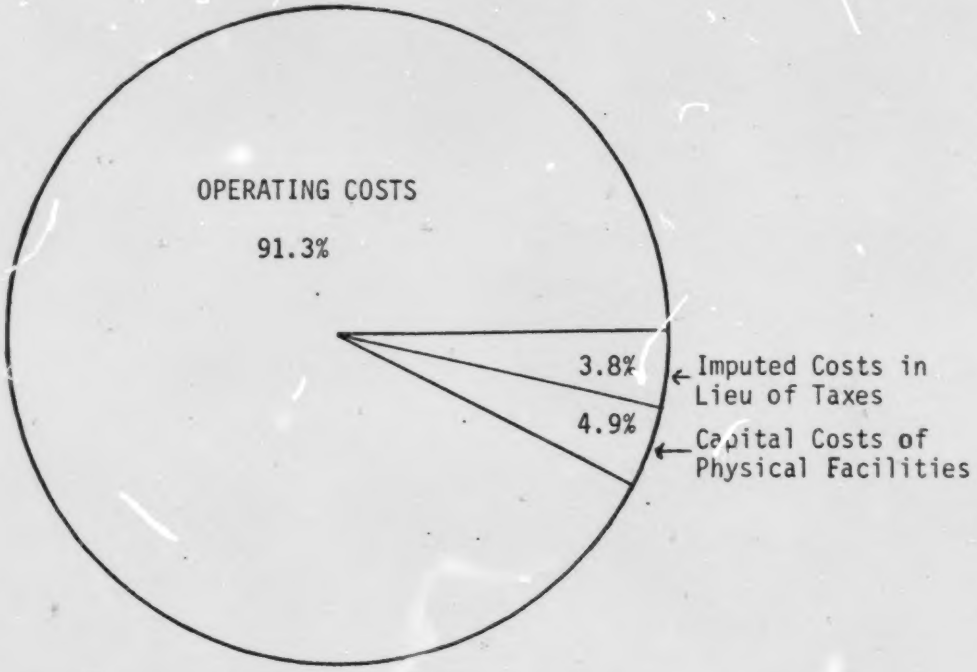

Figure 3. Public Costs of College Education, University of Wisconsin-LaCrosse, 1971-72.

TABLE 2

Distribution of Total Annual Costs Per Student of Investment in College Education

	Men	Women	Composite
(a) Tuition and Fees (investment portion)	$ 351	$ 351	$ 351
(b) Concomitant (net of student financial aids) Maintenance Differential	514	608	558
(c) Earnings Foregone	3,485	1,724	2,665
(d) Imputed Interest	62	38	51
(e) (Private Costs - Total a through d)	(4,412)	(2,739)	(3,625)
(f) Public Operating Costs	1,060	1,060	1,060
(g) Capital Costs of Physical Facilities	57	57	57
(h) Imputed Costs in Lieu of Property and Sales Taxes	44	44	44
(i) (Public Costs - Total f through h)	(1,161)	(1,161)	(1,161)
(j) TOTAL COSTS (e plus i)	$5,573	$3,900	$4,786

Third, there are foregone earning opportunities for the student, in many cases decisive in whether or not a student can attend college. A clear expense is involved on the part of the person who gives up a job to go to or to return to college; there is an opportunity cost (in the language of the economist) for the person who selects college rather than employment upon graduation from high school.

Fourth, there is a lag of from one to four years, or more, between investment expenditure (cost) by students and the first returns (benefits). During this period the student bears the cost of imputed interest -- the cost of borrowing and the opportunity cost of losing earnings on alternate investments.

Fifth, there are public operating costs paid with state, local, and federal taxes directly and with gifts and grants from foundations and philanthropists, largely induced by favorable income tax laws.

Sixth, there are capital costs of physical facilities (real estate) which continue from year to year, are largely funded by taxes, and which are accounted in separate, non-operating, ledgers.

Finally, there are imputed costs in lieu of property and sales taxes which provide an important subsidy to higher education. Detailed descriptions of these data and the procedures used in deriving the amounts displayed in the table and the related figures may be found in The Value of College Education . . . 71-16,909 (Ann Arbor: University Microfilms, 1971), pages 200-215 and 285-300, and Higher Education: Who Pays? Who Benefits? Who Should Pay? (New York: McGraw Hill for The Carnegie Commission on Higher Education, 1973), pages 19-27.

The balance of this report concerns the total 1971-72 operating costs of the University of Wisconsin-LaCrosse which are paid with funds from many sources and which provide contributions to undergraduate and graduate college education through the programs of instruction, as well as to research, public service, and other final cost objectives (note 10 - Table 1, and Figure 4).

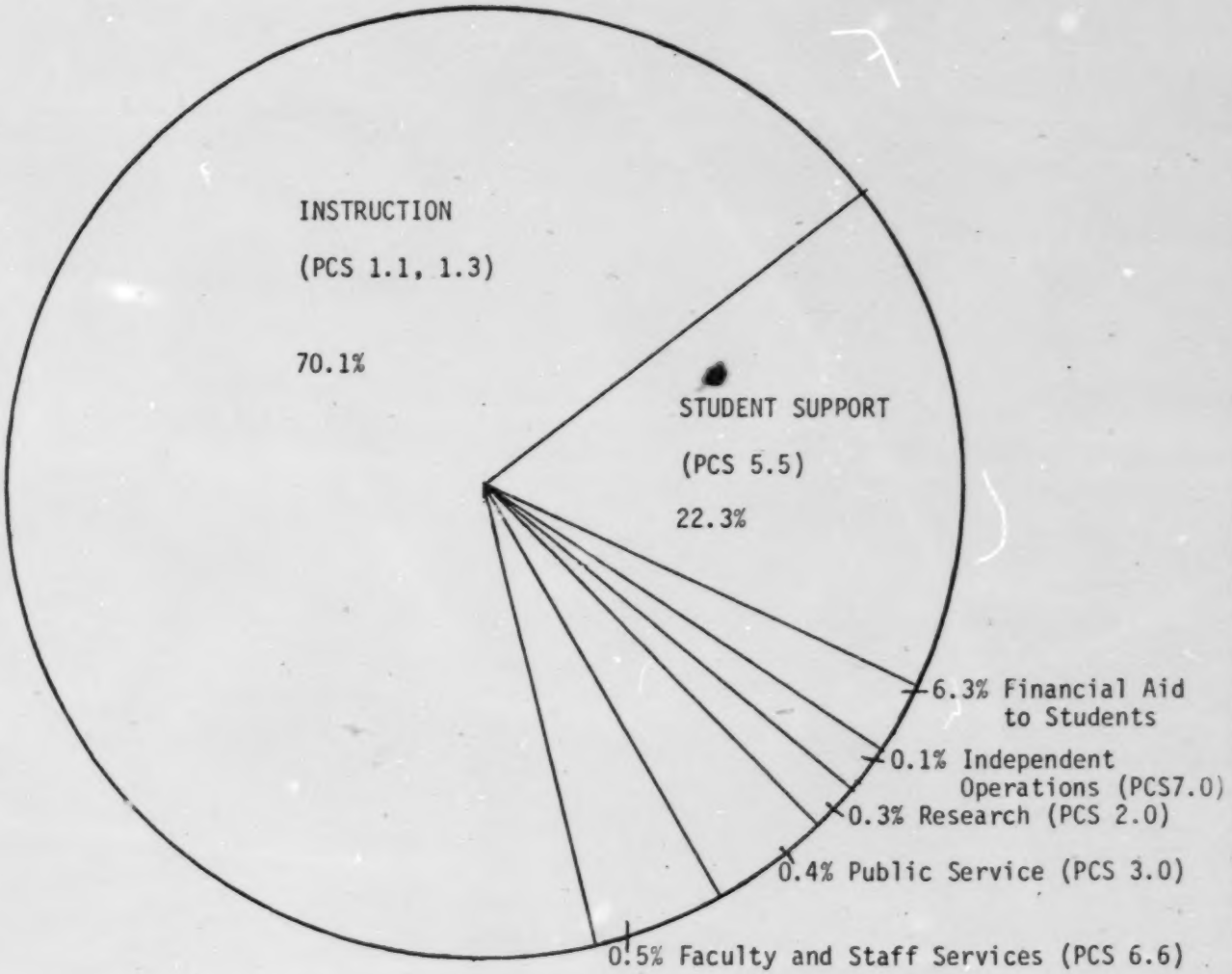

Figure 4. Final Cost Objectives, University of Wisconsin-LaCrosse.

University of Wisconsin - La Crosse
La Crosse, Wisconsin
FTE Major Enrollment Distribution*
1971-1972
Instructional Program Clusters

Student Level	Health	Agri-culture	Engi-neering Mech. & Const. Tech.	Bio-logical and Physical Sciences	Mathe-matics and Computer Sciences	Social Sciences	Social Services	Business	Law	Humani-ties	Educa-tion	Fine Arts	Inter-disci-plinary Studies	Total
Lower Division	1.53%			4.56%	2.32%	6.92%	4.22%	5.69%		4.85%	19.99%	1.69%	4.26%	56.03%
Upper Division	0.84%			3.27%	1.53%	5.90%	2.61%	4.35%		3.42%	15.14%	0.85%	2.45%	40.36%
Graduate Division				0.24%	0.05%	0.21%				0.08%	2.29%		0.74%	3.61%
Total	2.37%			8.07%	3.90%	13.03%	6.83%	10.04%		8.35%	37.42%	2.54%	7.45%	100.00%

Degrees and Certificates Awarded
1971-1972
Instructional Program Clusters

Student Level	Health	Agri-culture	Engi-neering	Bio-logical and Physical Sciences	Mathe-matics and Computer Sciences	Social Sciences	Social Services	Business	Law	Humani-ties	Educa-tion	Fine Arts	Inter-disci-plinary Studies	Total
Bachelor's	11			76	30	246	61	111		127	416	8		1086
Master's				14	6	11		10		21	64			126
Total	11			90	36	257	61	121		148	480	8		1212

*A lower and upper division FTE major is defined as a student taking 30 credit hours in the academic year. A graduate division FTE major is defined as a student taking 24 credit hours in the academic year.

UNIVERSITY OF WISCONSIN - LaCROSSE

LaCrosse, Wisconsin

INSTRUCTIONAL DISCIPLINE COSTS
Academic Year 1971-72
Fall and Spring Semesters only

DISCIPLINE TITLE	NUMBER OF SEMESTER CREDITS	DIRECT COST PER SEMESTER CREDIT	FULL COST PER SEMESTER CREDIT	FTE FACULTY TO SEMESTER CREDIT RATIO
Art				
Lower Level	4,390	$ 21	$ 38	1 to 783
Upper Level	729	95	146	1 to 164
Audio Visual Media				
Lower Level	811	36	61	1 to 362
Upper Level	1,207	52	83	1 to 285
Graduate Level	484	37	62	1 to 425
Biology				
Lower Level	13,802	23	40	1 to 815
Upper Level	2,115	46	73	1 to 442
Graduate Level	322	164	243	1 to 123
Business				
Lower Level	1,495	18	35	1 to 528
Upper Level	3,472	27	47	1 to 514
Chemistry				
Lower Level	3,754	32	53	1 to 516
Upper Level	2,289	85	130	1 to 262
Graduate Level	65	214	316	1 to 102
Computer Science				
Lower Level	2,196	34	56	1 to 865
Upper Level	410	61	93	1 to 539
Economics				
Lower Level	2,977	14	28	1 to 805
Upper Level	1,212	27	46	1 to 527
Graduate Level	9	94	135	1 to 150
Education Foundations				
Graduate Level	789	38	63	1 to 317
Elementary Education				
Lower Level	390	9	25	1 to 1,696
Upper Level	5,498	32	65	1 to 596
Graduate Level	127	94	176	1 to 240
Engineering Drawing				
Lower Level	96	19	49	1 to 93

UNIVERSITY OF WISCONSIN - LaCROSSE

1971-72 Fall and Spring Semesters only

(continued)

DISCIPLINE TITLE	NUMBER OF SEMESTER CREDITS	DIRECT COST PER SEMESTER CREDIT	FULL COST PER SEMESTER CREDIT	FTE FACULTY TO SEMESTER CREDIT RATIO
English				
Lower Level	13,789	$ 26	$ 45	1 to 492
Upper Level	2,544	33	56	1 to 465
Graduate Level	127	140	211	1 to 110
French				
Lower Level	656	34	58	1 to 418
Upper Level	433	52	85	1 to 428
Geography				
Lower Level	8,214	22	39	1 to 724
Upper Level	1,107	39	65	1 to 427
Graduate Level	13	77	117	1 to 186
German				
Lower Level	424	57	89	1 to 337
Upper Level	128	112	169	1 to 173
Health Education				
Lower Level	2,742	9	21	1 to 1,642
Upper Level	2,426	12	25	1 to 1,238
Graduate Level	137	69	107	1 to 258
History				
Lower Level	10,094	19	35	1 to 865
Upper Level	2,341	47	76	1 to 345
Graduate Level	80	218	323	1 to 78
Junior/Senior Education				
Upper Level	8,537	35	71	1 to 420
Graduate Level	92	144	271	1 to 114
Liberal Studies				
Graduate Level	60	76	119	1 to 154
Library Science				
Lower Level	217	6	16	1 to 2,713
Upper Level	438	98	151	1 to 155
Graduate Level	27	104	159	1 to 150
Mass Communication				
Lower Level	3,315	27	46	1 to 688
Upper Level	656	56	88	1 to 395

UNIVERSITY OF WISCONSIN - LaCROSSE

1971-72 Fall and Spring Semesters only

(continued)

DISCIPLINE TITLE	NUMBER OF SEMESTER CREDITS	DIRECT COST PER SEMESTER CREDIT	FULL COST PER SEMESTER CREDIT	FTE FACULTY TO SEMESTER CREDIT RATIO
Mathematics				
Lower Level	11,192	$ 20	$ 37	1 to 828
Upper Level	1,842	40	66	1 to 417
Graduate Level	47	180	267	1 to 102
Military Science				
Lower Level	208	38	68	1 to 200
Upper Level	28	57	69	1 to 200
Music				
Lower Level	3,831	40	66	1 to 444
Upper Level	765	65	100	1 to 349
Philosophy				
Lower Level	3,953	17	33	1 to 827
Upper Level	348	48	77	1 to 325
Physical Education-Coed.				
Lower Level	6,704	20	37	1 to 577
Upper Level	1,407	22	40	1 to 584
Graduate Level	380	42	69	1 to 358
Physical Education-Men				
Lower Level	2,048	92	139	1 to 279
Upper Level	1,408	73	112	1 to 382
Physical Education-Women				
Lower Level	2,013	44	70	1 to 458
Upper Level	1,656	47	75	1 to 432
Physics				
Lower Level	1,852	36	60	1 to 451
Upper Level	103	120	181	1 to 147
Graduate Level	155	23	41	1 to 775
Political Science				
Lower Level	4,025	14	28	1 to 1,048
Upper Level	1,696	32	54	1 to 489
Graduate Level	36	211	318	1 to 84

UNIVERSITY OF WISCONSIN - LaCROSSE

1971-72 Fall and Spring Semesters only

(continued)

DISCIPLINE TITLE	NUMBER OF SEMESTER CREDITS	DIRECT COST PER SEMESTER CREDIT	FULL COST PER SEMESTER CREDIT	FTE FACULTY TO SEMESTER CREDIT RATIO
Psychology				
Lower Level	4,213	$ 26	$ 44	1 to 823
Upper Level	4,905	18	33	1 to 1,154
Graduate Level	1,086	68	105	1 to 304
Reading Education				
Graduate Level	178	55	89	1 to 247
Recreation				
Lower Level	1,293	9	20	1 to 1,874
Upper Level	1,559	23	40	1 to 776
Social Work				
Lower Level	676	24	42	1 to 727
Upper Level	1,037	61	96	1 to 290
Sociology				
Lower Level	6,685	14	28	1 to 1,022
Upper Level	3,309	26	45	1 to 621
Graduate Level	49	120	179	1 to 132
Spanish				
Lower Level	1,118	33	56	1 to 433
Upper Level	508	51	82	1 to 304
Speech				
Lower Level	7,200	28	48	1 to 501
Upper Level	861	61	96	1 to 258
Graduate Level	6	163	225	1 to 100
Student Personnel Service				
Graduate Level	405	114	175	1 to 134
All Disciplines				
Lower Level	126,373	24	42	1 to 657
Upper Level	57,598	38	66	1 to 451
Graduate Level	4,674	78	123	1 to 217
All Levels	188,645	30	52	1 to 553